

**Watershed Improvement Review Board  
Sample Expense Categories**

The following spending categories are provided to assist Watershed Improvement Fund applicants develop budgets for the Request for Applications. These categories should not be considered as all-inclusive. Develop categories that are appropriate for your proposal. Providing as much detail as possible in the budget by using subcategories and identifying specific spending items (i.e. contractual items, equipment) will help the WIRB evaluate your project proposal to its fullest extent.

Expense Categories that may be allowed:

Soil and water practices—specify the types and number of practices planned (i.e. terraces, grade stabilization structures, grass waterways)  
Other practices that result in water quality improvement or flood prevention  
Costs associated with engineering, design, layout, and construction oversight for the practices listed above  
Contractual items (specify)  
Public bidding and contracting expenses  
Equipment  
Salary and benefits for personnel implementing the project  
Travel and training within the state of Iowa directly related to project implementation

Expense Categories that **will not** be allowed with this grant:

Indirect costs  
Contingencies